

## WV State Auditor - Local Government Services Division - Review Sheet

**County:** BRAXTON

**Fiscal Year:** 2015 - 2016

**Contact:** Edith Tichner

**Phone No:** 304-765-2835

### REVENUES

		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	12,000	12,000
299	Unassigned Fund Balance	190,000	283,232		-
301-01	Property Tax Current Year	2,184,101	2,184,101		-
301-02-05	Prior Year Taxes	65,000	65,000		-
301-06	Supplemental Taxes	25,000	25,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	135,000	135,000		-
303	Dog Taxes	1,200	1,200		-
304	Property Transfer Tax	33,000	33,000		-
305	Coal Severance Tax	N/A	N/A	80,000	97,305
306	Gas & Oil Severance Tax	75,000	75,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	4,600	4,600		-
309	Hotel Occupancy Tax	221,000	221,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	12,000	9,000		-
317	Licenses	-	-		-
318	Building Permits	200	200		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	40,000	40,000		-
323	State Grants	235,000	235,000		-
324	Other Grants	10,000	10,000		-
325	Federal Payment in Lieu of Taxes	75,000	75,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	17,948	17,948		-
330	Sheriff's Earnings	-	-		-
331	County Clerk's Earnings	53,800	55,100		-
332	Circuit Clerk's Earnings	11,500	11,500		-
333	Prosecuting Attorney's Earnings	500	500		-
334	Accident Reports	600	600		-
335	Motor Vehicle License Fee	-	-		-
336	Map Sales	500	500		-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>BRAXTON</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Edith Tichner</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-765-2835</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	21,000	21,000	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	87,600	87,600	-	-
348	Franchise Agreement	-	-	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	50,000	50,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	3,600	3,600	-	-
362	Regional Jail Operations Partial Reim.	45,000	45,000	-	-
365	Interest Earned	-	-	-	-
366	Miscellaneous Revenue	2,500	5,500	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	57,000	57,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	13,000	13,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	700,000	762,382	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	140,000	140,000	-	-
395	Magistrate Court Reimbursements	30,000	30,000	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	60,763	60,763	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>BRAXTON</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>Edith Tichner</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-765-2835</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
399	Transfers Assessor's Valuation Fund	-	-	-	-
<b>Total Revenues</b>		<b>4,616,412</b>	<b>4,773,326</b>	<b>92,000</b>	<b>109,305</b>
<b>General Government Expenditures</b>					
401	County Commission	213,552	194,252	-	-
402	County Clerk	237,900	235,900	-	-
403	Circuit Clerk	211,450	223,450	-	-
404	Sheriff - Treasurer	194,100	195,200	-	-
405	Prosecuting Attorney	320,736	325,736	-	-
406	Assessor	158,702	158,702	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	43,310	43,310	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	15,880	15,880	-	-
412	Agricultural Agent	-	-	16,000	16,000
413	Elections - County Clerk	72,850	75,350	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	550,800	645,132	15,000	42,305
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	15,000	15,000	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	40,000	40,000	-	-
443	State Grants	235,000	225,000	-	-
444	Other Grants	10,000	16,200	-	-
445	Litigation Reserve	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>BRAXTON</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Edith Tichner</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-765-2835</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	1,000	1,000	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
<b>Total General Government Expenditures</b>		<b>2,320,280</b>	<b>2,410,112</b>	<b>31,000</b>	<b>58,305</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	480,200	505,200	-	-
701	Sheriff - Service of Process	17,948	17,948	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	452,600	472,484	30,000	20,000
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	87,600	87,600	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	38,200	85,700	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	28,000	28,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	700,000	700,000	-	-
716	Dog Warden/Humane Society	104,400	107,400	3,000	3,000
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	194,184	165,882	-	-
732	Rapid Response	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>BRAXTON</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>Edith Tichner</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-765-2835</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>2,075,132</b>	<b>2,142,214</b>	<b>61,000</b>	<b>51,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	31,500	31,500	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	16,000	16,000	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	110,500	110,500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	45,000	45,000	-	-
916	Library	18,000	18,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>221,000</b>	<b>221,000</b>	<b>-</b>	<b>-</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>BRAXTON</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Edith Tichner</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-765-2835</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		-	-	-	-
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

County: BRAXTON

Fiscal Year: 2015 - 2016

Contact: Edith Tichner

Phone No: 304-765-2835

Original  
General  
Fund

Revised  
General  
Fund

Original  
Coal  
Fund

Revised  
Coal  
Fund

### SUMMARY

General Government Expenditures	2,320,280	2,410,112	31,000	58,305
Public Safety Expenditures	2,075,132	2,142,214	61,000	51,000
Health & Sanitation Expenditures	-	-	-	-
Culture & Recreation Expenditures	221,000	221,000	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	4,616,412	4,773,326	92,000	109,305
TOTAL REVENUES	4,616,412	4,773,326	92,000	109,305
Out of Balance	-	-	-	-